

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning , ending
Your first name and middle initial Last name JOSEPH CABRERA
If joint return, spouse's first name and middle initial Last name JODI CABRERA
Home address (number and street), if you have a P.O. box, see instructions. Apt. no.
City, town, or post office, if you have a foreign address, also complete spaces below. State ZIP code CZ
Foreign country name Foreign province/state/county Foreign postal code
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status ☒ Single ☐ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)
Check only one box.
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.
Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No
Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind
Dependents (see instructions):
If more than four dependents, see Instr. and check here ☐
(1) First name Last name (2) Social security number (3) Relationship to you (4) Check the box if qualifies for (see Instr.): Child tax credit Credit for other dependents

Income
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a Form W-2, see instructions.
1a Total amount from Form(s) W-2, box 1 (see instructions) STMT 1 1a 125,500.
b Household employee wages not reported on Form(s) W-2 1b
c Tip income not reported on line 1a (see instructions) 1c
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d
e Taxable dependent care benefits from Form 2441, line 26 1e
f Employer-provided adoption benefits from Form 8839, line 29 1f
g Wages from Form 8919, line 6 1g
h Other earned income (see instructions) 1h
i Nontaxable combat pay election (see instructions) 1i
z Add lines 1a through 1h 1z 125,500.
2a Tax-exempt interest 2a
3a Qualified dividends 3a
4a IRA distributions 4a
5a Pensions and annuities 5a
6a Social security benefits 6a
b Taxable interest 2b 37.
b Ordinary dividends 3b
b Taxable amount 4b
b Taxable amount 5b
b Taxable amount 6b
c If you elect to use the lump-sum election method, check here (see instructions) ☐
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
8 Additional income from Schedule 1, line 10 8 125,121.
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9 250,658.
10 Adjustments to Income from Schedule 1, line 26 10 19,451.
11 Subtract line 10 from line 9. This is your adjusted gross income 11 231,207.
12 Standard deduction or itemized deductions (from Schedule A) 12 27,700.
13 Qualified business income deduction from Form 8995 or Form 8995-A 13 25,024.
14 Add lines 12 and 13 14 52,724.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15 178,483.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	29,881.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	29,881.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	29,881.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	29,881.

Payments

25	Federal income tax withheld from:	25d	15,292.
a	Form(s) W-2 SEE STATEMENT 2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	15,292.

If you have a qualifying child, attach Sch. EIC.

26	2023 estimated tax payments and amount applied from 2022 return	26	
27	Earned Income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	15,292.

Refund

Direct deposit? See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	35a	
b	Routing number		
c	Type: ☐ Checking ☐ Savings		
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37	14,589.
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions

☒ Yes. Complete below.☐ No

Designee's

name JOSEPH AYOUB, CPA, EA

Phone no.

Personal identification

number (PIN)

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Sign Here

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Joint return? See instructions. Keep a copy for your records.

Phone no.

Email address

Paid Preparer Use Only

Preparer's name

Preparer's signature

Date

PTIN

Check if:

☒ Self-employed

Firm's name AYOUB AND ASSOCIATES, P. C.

Phone no.

Firm's EIN

Firm's address

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2023)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

JOSEPH & JODI CABRERA

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	STMT 3	STMT 4	1	0.
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions)				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	125,121.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other Income:				
a	Net operating loss	8a	()		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	()		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
z	Other Income. List type and amount:				
9	Total other income. Add lines 8a through 8z	8z		9	
10	Combine lines 1 through 7 and 9. This is your additional income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	125,121.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	19,451.
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	19,451.

Schedule 1 (Form 1040) 2023

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleB for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 08

Your social security number

JOSEPH & JODI CABRERA

Part I

Interest

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

MIDLAND MORTGAGE

Amount

37.

1

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

2

37.

3

4

37.

Note: If line 4 is over \$1,500, you must complete Part III.

Part II

Ordinary Dividends

- 5 List name of payer:

Amount

5

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

6

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See Instr. 327501 11-03-23

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located
8 During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes

No

X

X

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040) 2023

Interest and Dividend Summary

Name: JOSEPH & JODI CARRERA

FEIN/SSN:

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount
A	MIDLAND MORTGAGE	37.				
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
Totals		37.				

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

330191 04-01-23

13.1

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 13

Name(s) shown on return

Your social security number

JOSEPH & JODI CABRERA

Part I **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A [REDACTED]

B [REDACTED]

C [REDACTED]

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A	1	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	A	365	☐
B			B		☐
C			C		☐

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:

3 Rents received **4** Royalties received

Expenses:

5 Advertising
6 Auto and travel (see instructions)
7 Cleaning and maintenance
8 Commissions
9 Insurance
10 Legal and other professional fees
11 Management fees
12 Mortgage interest paid to banks, etc. (see instructions)
13 Other interest
14 Repairs
15 Supplies
16 Taxes
17 Utilities
18 Depreciation expense or depletion
19 Other (list) **STMT 5**
20 Total expenses. Add lines 5 through 19
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)

23a Total of all amounts reported on line 3 for all rental properties
23b Total of all amounts reported on line 4 for all royalty properties
23c Total of all amounts reported on line 12 for all properties
23d Total of all amounts reported on line 18 for all properties
23e Total of all amounts reported on line 20 for all properties

24 Income. Add positive amounts shown on line 21. Do not include any losses
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2

For Paperwork Reduction Act Notice, see the separate instructions.

LHA 321491 11-07-23

Schedule E (Form 1040) 2023

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

JOSEPH & JODI CABRERA

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	ESPERANZA RANCH PSYCHOLOGY					
B	SERVICES CORP	S			X	
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4682	(k) Nonpassive income from Schedule K-1	
A					
B					125,121.
C					
D					
29a Totals					125,121.
b Totals					
30 Add columns (h) and (k) of line 29a				30	125,121.
31 Add columns (g), (i), and (j) of line 29b				31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	125,121.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss			Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1	
A				
B				
34a Totals				
b Totals				
35 Add columns (d) and (f) of line 34a				35
36 Add columns (c) and (e) of line 34b				36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36				37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below 39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	125,121.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

SCHEDULE E

Name JODI CABRERA

Passthrough ESPERANZA RANCH PSYCHOLOGY SERVICES CORP
S CORPORATION

ID

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Pa Loss
SCHEDULE E, PAGE 2						
Ordinary business income (loss)	125,121.					
Rental real estate income (loss)						
Other net rental income (loss)						
Intangible drilling costs/dry hole costs						
Self-charged passive interest expense						
Guaranteed payments						
Section 179 and carryover						
Disallowed section 179 expense						
Excess farm loss						
Net income (loss)	125,121.					
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)	125,121.					
FORM 4797						
Section 1231 gain (loss)						
Section 179 recapture on disposition						
SCHEDULE D						
Net short-term cap. gain (loss)						
Net long-term cap. gain (loss)						
Section 1256 contracts & straddles ...						
FORM 4952						
Investment interest expense - Sch. A						
Other net investment income						
ITEMIZED DEDUCTIONS						
Charitable contributions	4,000.	5,000.	9,000.			
Deductions related to portfolio income						
Other						

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

SCHEDULE E

Name **JODI CABRERA**

Passthrough **ESPERANZA RANCH PSYCHOLOGY SERVICES CORP**
S CORPORATION

ID [REDACTED]

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Pa Loss
INTEREST AND DIVIDENDS						
Interest income						
Interest from U.S. bonds						
Ordinary dividends						
Qualified dividends						
Tax-exempt interest income						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Beneficiary's AMT adjustment						
Depletion (other than oil)						
Other						
MISCELLANEOUS						
Self-employment earnings (loss)/Wages						
Gross farming & fishing inc						
Royalties						
Royalty expenses/depletion						
Undistributed capital gains credit						
Backup withholding						
Credit for estimated tax						
Cancellation of debt						
Medical Insurance - 1040		16,308.	16,308.			
Dependent care benefits						
Retirement plans						
Passthrough adjustment to Form 1040						
Penalty on early withdrawal of savings						
NOL						
Other taxes/recapture of credits						
Credits						
Casualty and theft loss						
FORM 8995						
Qualified business income						
Qualified service income	125,121.					
Section 199A W-2 wages	125,500.					
Section 199A unadjusted basis	30,284.					

SINGLE FAMILY RESIDENCE - [REDACTED]

[illegible]

Schedule E - Two-Year Comparison Worksheet

2023

Property Name:

SINGLE FAMILY RESIDENCE - [REDACTED]

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
INCOME			
RENTS RECEIVED	28,200.	0.	-28,200.
EXPENSES			
AUTO AND TRAVEL	1,774.	0.	-1,774.
INSURANCE	0.	457.	457.
LEGAL AND OTHER PROFESSIONAL FEES	871.	0.	-871.
MORTGAGE INTEREST	10,791.	8,483.	-2,308.
REPAIRS	10,918.	2,830.	-8,088.
SUPPLIES	0.	1,905.	1,905.
TAXES	5,897.	3,186.	-2,711.
UTILITIES	562.	1,756.	1,194.
OTHER	1,064.	988.	-76.
SUBTOTAL	31,877.	19,605.	-12,272.
DEPRECIATION EXPENSE OR DEPLETION	8,700.	8,700.	0.
TOTAL EXPENSES	40,577.	28,305.	-12,272.
INCOME OR (LOSS)	-12,377.	-28,305.	-15,928.
DEDUCTIBLE RENTAL LOSS *	-956.	0.	956.
* INCLUDES PASSIVE ACTIVITY LOSS			

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

[illegible]

**Qualified Business Income Deduction
Simplified Computation**

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2023Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

JOSEPH & JODI CABRERA

Note. You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	ESPERANZA RANCH PSYCHOLOGY SERVICES CORP		125,121.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	125,121.	5	25,024.
3	Qualified business net (loss) carryforward from the prior year	3	()		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	125,121.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)				
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	25,024.
11	Taxable income before qualified business income deduction (see instructions)	11	203,507.		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	203,507.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	40,701.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)			15	25,024.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	()
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	()

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

308421 01-11-24

Form **8995** (2023)

Passive Activity Loss Limitations

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2023

Attachment
Sequence No. 858

Name(s) shown on return

Identifying number	
--------------------	--

JOSEPH & JODI CABRERA

Part I 2023 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	
1b	Activities with net loss (enter the amount from Part IV, column (b))	(28,305)
1c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	(30,632)
d Combine lines 1a, 1b, and 1c		

1d	-58,937.
----	----------

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	2a	
b	Activities with net loss (enter the amount from Part V, column (b))	2b	()
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	()
d	Combine lines 2a, 2b, and 2c		

2d	
----	--

3 Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used

3	-58,937.
---	----------

If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation
Note: Enter all numbers in Part II as positive amounts.

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4 Enter the smaller of the loss on line 1d or the loss on line 3 4 58,937.

5	Enter \$150,000. If married filing separately, see instructions	5	150,000.	4	58,937.
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	231,207.		STATEMENT 10

6	231,207.	STATEMENT 10
---	----------	--------------

7	Subtract line 6 from line 5	
8	Multiply line 7 by 50% (0.50). Do not enter more than \$100,000,000.	7

8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	7	
9	Enter the smaller of line 4 or line 8. If line 3 includes any STP		8

Part III Total Losses Allowed		9	0.
-------------------------------	--	---	----

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10
11	Total losses allowed from all applicable activities for 2005	10

11	Total losses allowed from all passive activities for 2023. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return.	10	
----	--	----	--

Part IV	Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions	SEE STATEMENT 9	11	0.
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Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions. SEE STATEMENTS

[illegible]

For Paperwork Reduction Act Notice, see Instructions.

Form 8582 (2023)

Total. Enter on Part I, lines 2a, 2b, and 2c

Total

Total ...

Total

ALTERNATIVE MINIMUM TAX

Passive Activity Loss Limitations

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8562 for instructions and the latest information.

OMB No. 1645-1008

2023

Attachment
Sequence No. 858

Name(s) shown on return

Identifying number

JOSEPH & JODI CABRERA

Part I	2023 Passive Activity Loss
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Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	
1b	Activities with net loss (enter the amount from Part IV, column (b))	(28,305)
1c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	(30,632)
1d	Combine lines 1a, 1b, and 1c	-58,937

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	
2b	Activities with net loss (enter the amount from Part V, column (b))	()
2c	Prior years' unallowed losses (enter the amount from Part V, column (c))	()
2d	Combine lines 2a, 2b, and 2c	

3 Combine lines 1d and 2d and subtract any prior year unallowed ORD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	2d	3	-58,937.
---	------------------	-----------------	-----------------

If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4	58,937.
5	Enter \$150,000. If married filing separately, see instructions	5	150,000.
6	Enter modified adjusted gross income, but not less than zero. See instructions Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	6	231,207.
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	
9	Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions	9	0
Part III Total Losses Allowed			

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	
11	Total losses allowed from all passive activities for 2023. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	0

Part IV Complete this part before Part I. Use only if you have a net operating loss from a passive activity.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

[illegible]

For Paperwork Reduction Act Notice, see Instructions.

Form 8582 (2023)

Form 8582 (2023) JOSEPH & JODI CABRERA

Page 2

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SEE ATTACHED STATEMENT FOR PART VII				
Total		58,937.	1.0000000000	58,937.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED STATEMENT FOR PART VIII				
Total		58,937.	58,937.	

Form 8582 (2023)

**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

JODI CABRERA

Identifying number

A Name of S corporation

ESPERANZA RANCH PSYCHOLOGY SERVICES CORP

B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year	1	
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	125,121.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	125,121.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	125,121.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	125,179.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	0.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	0.

Part II Shareholder Debt Basis**Section A - Amount of Debt** (if more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (a)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	4,000.	5,000.			9,000.
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions STMT 15		16,308.			16,308.
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	4,000.	21,308.			25,308.

Form 7203 (12-2022)

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**ALTERNATIVE MINIMUM TAX
S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.Attachment
Sequence No. **203**

Name of shareholder

JODI CABRERA

Identifying number

A Name of S corporation

ESPERANZA RANCH PSYCHOLOGY SERVICES CORP

B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year	1	
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	125,121.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	125,121.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	125,121.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	125,179.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	0.
8a	Non deductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	0.

Part II Shareholder Debt Basis**Section A - Amount of Debt (If more than three debts, see instructions.)**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balances at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see Instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (a)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	4,000.	5,000.			9,000.
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions STMT 16		16,308.			16,308.
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	4,000.	21,308.			25,308.

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T ESPERANZA RANCH S PSYCHOLOGY SERVICES	61,808.	10,987.	3,864.	556.	3,832.	896.
S ESPERANZA RANCH PSYCHOLOGY SERVICES	63,692.	4,305.	2,472.	573.	3,949.	924.
TOTALS	125,500.	15,292.	6,336.	1,129.	7,781.	1,820.

FORM 1040

FEDERAL INCOME TAX WITHHELD - FORM(S) W-2

STATEMENT 2

T S DESCRIPTION	AMOUNT
T ESPERANZA RANCH PSYCHOLOGY SERVICES	10,987.
S ESPERANZA RANCH PSYCHOLOGY SERVICES	4,305.
TOTAL TO FORM 1040, LINE 25A	15,292.

SCHEDULE 1 STATE AND LOCAL INCOME TAX REFUNDS STATEMENT 3

	2022	2021	2020
GROSS STATE/LOCAL INC TAX REFUNDS	CALIFORNIA		
LESS: TAX PAID IN FOLLOWING YEAR	2,289.		
NET TAX REFUNDS CALIFORNIA	2,289.		
TOTAL NET TAX REFUNDS	2,289.		

SCHEDULE 1

TAXABLE STATE AND LOCAL INCOME TAX REFUNDS

STATEMENT 4

2020

2021

2022

NET TAX REFUNDS FROM STATE AND
LOCAL INCOME TAX REFUNDS STMT.

2,289.

LESS: REFUNDS-NO BENEFIT DUE TO AMT
-SALES TAX BENEFIT REDUCTION

1 NET REFUNDS FOR RECALCULATION

0.

2,289.

2 AMOUNT FROM PRIOR YEAR
SCHEDULE A, LINE 5E3 TOTAL OF PRIOR YEAR
SCHEDULE A, LINES 5B AND 5C

10,000.

7,906.

4 SUBTRACT LINE 3 FROM LINE 2
5 IF ZERO OR LESS, STOP HERE
6 NONE OF YOUR REFUND IS TAXABLE

0.

0.

2,094.

5 ENTER THE STATE AND LOCAL
INCOME TAXES FROM PRIOR YEAR
SCHEDULE A, LINE 5A

6 ENTER THE AMOUNT FROM LINE 1

19,259.

7 SUBTRACT LINE 6 FROM LINE 5

2,289.

8 ADD LINE 7 TO LINE 3

16,970.

9 SUBTRACT LINE 8 FROM LINE 2

24,876.

10 ENTER THE LESSER OF LINE 4,
LINE 6 OR LINE 9. IF ZERO OR
LESS, STOP HERE. NONE OF YOUR
REFUND IS TAXABLE. IF GREATER
THAN ZERO, PROCEED TO LINE 11

-14,876.

11 ALLOWABLE PRIOR YEAR ITEMIZED
DEDUCTIONS

-14,876.

12 ENTER YOUR PRIOR YEAR STANDARD
DEDUCTION

13 SUBTRACT LINE 12 FROM LINE 11

14 ENTER THE SMALLER OF LINE 10
OR LINE 13.

15 PRIOR YEAR TAXABLE INCOME

16 AMOUNT TO INCLUDE ON SCHEDULE 1, LINE 1

* IF LINE 15 IS -0- OR MORE, USE AMOUNT FROM LINE 14
* IF LINE 15 IS A NEGATIVE AMOUNT, NET LINES 14 AND 15

STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2020

TOTAL TO SCHEDULE 1, LINE 1

SCHEDULE E

OTHER EXPENSES

STATEMENT 5

SINGLE FAMILY RESIDENCE - [REDACTED]

DESCRIPTION

BANK SERVICE CHARGE
HOA

AMOUNT

159.

829.

TOTAL TO SCHEDULE E, PAGE 1, LINE 19

988.

FORM 8582

ACTIVE RENTAL OF REAL ESTATE - PART IV

STATEMENT 6

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]					
	0.	-28,305.	-30,632.		-58,937.
TOTALS	0.	-28,305.	-30,632.		-58,937.

FORM 8582

ALLOCATION OF UNALLOWED LOSSES - PART VII

STATEMENT 7

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E			
		58,937.	1.000000000	58,937.
TOTALS		58,937.	1.000000000	58,937.

FORM 8582

ALLOWED LOSSES - PART VIII

STATEMENT 8

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E			
TOTALS		58,937.	58,937.	
		58,937.	58,937.	

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 9

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E					
TOTALS		-28,305.	-30,632.	-58,937.	58,937.	
		-28,305.	-30,632.	-58,937.	58,937.	

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582, LINE 11

FORM 8582

MODIFIED AGI

STATEMENT 10

INCOME

WAGES, SALARIES, TIPS ETC.

DIVIDEND INCOME

TAXABLE REFUNDS

ALIMONY RECEIVED

TAXABLE IRA DISTRIBUTIONS

TAXABLE PENSIONS AND ANNUITIES

UNEMPLOYMENT COMPENSATION

OTHER INCOME

125,500.

INTEREST INCOME

ADD: SERIES EE AND I EXCLUSION

37.

BUSINESS INCOME OR LOSS

ADD: PASSIVE LOSSES

37.

SUBTRACT: PASSIVE INCOME

SALE OF ASSETS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS

ADD: PASSIVE/RREA PROFESSIONAL/PTP LOSSES

125,121.

SUBTRACT: PASSIVE INCOME

FARM OR FARM RENTAL INCOME OR LOSS

125,121.

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

TOTAL INCOME

250,658.

ADJUSTMENTS

MOVING EXPENSES

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

PENALTY ON EARLY WITHDRAWAL OF SAVINGS

19,451.

ALIMONY PAID

KEOGH/SEP DEDUCTION

OTHER ADJUSTMENTS

CHARITABLE CONTRIBUTIONS

TOTAL ADJUSTMENTS

19,451.

TOTAL TO FORM 8582, LINE 6

231,207.

FORM 8582

ALTERNATIVE MINIMUM TAX
ACTIVE RENTAL OF REAL ESTATE - PART IV

STATEMENT 11

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	0.	-28,305.	-30,632.		-58,937.
TOTALS	0.	-28,305.	-30,632.		-58,937.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOCATION OF UNALLOWED LOSSES - PART VII

STATEMENT 12

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	58,937.	1.000000000	58,937.
TOTALS		58,937.	1.000000000	58,937.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - PART VIII

STATEMENT 13

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	58,937.	58,937.	
TOTALS		58,937.	58,937.	

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 14

R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E					
		-28,305.	-30,632.	-58,937.	58,937.	
TOTALS		-28,305.	-30,632.	-58,937.	58,937.	

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 11

FORM 7203

OTHER DEDUCTIONS

STATEMENT 15

ESPERANZA RANCH PSYCHOLOGY SERVICES CORP

DESCRIPTION	CURRENT YEAR LOSSES AND DEDUCTIONS	CARRYOVER AMOUNTS FROM PRIOR YEAR	ALLOWABLE LOSS FROM STOCK BASIS	ALLOWABLE LOSS FROM DEBT BASIS	CARRYOVER AMOUNTS
NONDEDUCTIBLE EXP	8,407.			0.	8,407.
TOTALS	8,407.			0.	8,407.

FORM 7203AMT

OTHER DEDUCTIONS

STATEMENT 16

ESPERANZA RANCH PSYCHOLOGY SERVICES CORP

DESCRIPTION	CURRENT YEAR LOSSES AND DEDUCTIONS	CARRYOVER AMOUNTS FROM PRIOR YEAR	ALLOWABLE LOSS FROM STOCK BASIS	ALLOWABLE LOSS FROM DEBT BASIS	CARRYOVER AMOUNTS
NONDEDUCTIBLE EXP	8,407.			0.	8,407.
TOTALS	8,407.			0.	8,407.

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 18.

OMB No. 1545-0074

2023

Attachment
Sequence No. 07

Name(s) shown on Form 1040 or 1040-SR

Your social security number

JOSEPH & JODI CABRERA

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see instructions)

2 Enter amount from Form 1040 or 1040-SR, line 11

3 Multiply line 2 by 7.5% (0.075)

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0

Taxes You Paid

5 State and local taxes.

a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐ **SEE STATEMENT 4**

b State and local real estate taxes (see instructions)

c State and local personal property taxes

d Add lines 5a through 5c

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)

6 Other taxes. List type and amount:

7 Add lines 5a and 6

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited

b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address

c Points not reported to you on Form 1098. See instructions for special rules

d Reserved for future use

e Add lines 8a through 8c

9 Investment interest. Attach Form 4952 if required. See instructions

10 Add lines 8e and 9

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions

12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500

13 Carryover from prior year

14 Add lines 11 through 13

Casualty and Theft Losses

15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions

Other Itemized Deductions

16 Other - from list in instructions. List type and amount:

Total Itemized Deductions

17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12

18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

LHA For Paperwork Reduction Act Notice, see the instructions for Form 1040.

318501 11-03-23

Schedule A (Form 1040) 2023

14181227 132519 CABRERA-21

2023.05010 CABRERA, JOSEPH

CABRER11

SCHEDULE A

STATE AND LOCAL INCOME TAXES

STATEMENT 4

DESCRIPTION

AMOUNT

ESPERANZA RANCH PSYCHOLOGY SERVICES	
STATE DISABILITY INSURANCE - ESPERANZA RANCH PSYCHOLOGY SERVICES	3,864.
ESPERANZA RANCH PSYCHOLOGY SERVICES	556.
STATE DISABILITY INSURANCE - ESPERANZA RANCH PSYCHOLOGY SERVICES	2,472.
	573.
TOTAL TO SCHEDULE A, LINE 5A	
	7,465.